Exhibit 3

DECLARATION OF KIMBERLY FRASER

I, Kimberly Fraser, hereby declare under penalty of perjury the following to be true and

accurate as to the effort and process undertaken for purposes of responding to the January 4,

2022 Court Order.

1. In order to comply with the Court's Order, I worked with Lake County employees from

each relevant department or agency to analyze and provide the best estimated percentage of work

related to opioid abatement remedies that their department or agency performed in Fiscal Year

2020 and Fiscal Year 2021.

2. I first undertook to identify the departments and/or agencies most likely to be related to

the abatement remedies as identified in Dr. Alexander's report.

3. For each identified department or agency, I spoke with people who either work directly

for those entities or individuals who are familiar with the necessary individuals at those entities.

4. The people I spoke with were department heads, directors and/or individuals with

specific authority over the department or agencies abatement related activities.

5. Each department or agency was asked to assist in identifying the amount of their work for

Fiscal Year 2020 and Fiscal Year 2021 that was related to the opioid epidemic.

6. It is my understanding that counsel worked with fiscal agents for the County to identify

total expenditures for each agency for each fiscal year and that a separate declaration from a

fiscal agent from the County is being provided.

7. Once percentages were obtained, those percentages were applied to the applicable

expenditure for each fiscal year in order to determine the estimated amount of expenditure for

abatement activities by department or agency.

Dated: February 25, 2022

Kimberly Fraser